

IL-1040 Changes

Changes - Version 07/23/2008

Changes to match new version of Schedule M and Schedule 1299-C

Schedule M - Deleted Line 9 - Additional amount from schedule NOL and changed descriptions for IL-1040

. 2008 IL-1040 has been revised. Some of the major changes are highlighted below.

- . Address fields have been added and the description has changed on several as well
- . The Filing Status has been changed to a single numeric field
- . Recapture of Investment Credits is now included as a line item on the 1040
- . Some lesser used subtractions have been moved to Schedule M
- . Property tax, Education, and EIC credits have been moved to a schedule (which limits credits to tax, as applicable)
- . EIC has been moved to the payments section of IL 1040 since excess EIC is now refundable
- . There are separate check boxes for farmers, nursing home residents, and taxpayers who annualize
- . Taxpayers are instructed to complete form 2210 only to annualize income earned unevenly throughout the year
- . Donations have been removed from IL-1040 and are on a separate schedule, Schedule G
- . The refund/credit carryforward lines have been revised in an effort to eliminate problems that occur when we refund an amount the taxpayer wished to have credited.

. Schedule ED was eliminated and Education Credit information is now captured on the Schedule ICR

New Illinois Schedules

Schedule ICR - Illinois Credits

Schedule G - Voluntary Charitable Donations

Delimiters

SR NO	Form Type	Header	Delimiters	Field Size
1	Header	T1	2	6
2	IL-1040	**2DIL10402008**	85	777
3	Schedule NR	**2DILNR**	100	842
4	Schedule M	**2DILM**	57	487
5	Schedule ICR	**2DILICR**	91	1286
6	IL-4562	**2DIL4562**	16	147
7	IL-1299C	**2DIL1299-C**	15	140
9	Schedule G	**2DILG**	13	117
9	W-2	**2DILW-2**	6	49
10	W-2G	**2DILW-2G**	6	55
11	1099-R	**2DIL1099-R**	6	52
12	1099-G	**2DIL1099-G**	6	61
13	Trailer	*EOD*	1	5
	Total		404	4024
	Total Characters		4428	

1040 Header

Field Reference	Description	Field Size	Field Type	Comments, acceptable values
Code and Header Version		2	Alphanumeric	Value = T1.
Developer Code	NACTP ID	4	Numeric	Assigned by the NACTP.

IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	IL-1040 2008 Identifier	16	Alphanumeric	**2DIL10402008**
0020	A	Primary Taxpayer's Date of Death	8	Numeric	YYYYMMDD - Valid Date within Tax Year of return filed. Date deceased of Primary Taxpayer should be printed above Primary Taxpayer's SSN if applicable with word: "Deceased" ex: "Deceased 11/01/2008".
0040	A	Secondary Taxpayer's Date of Death	8	Numeric	YYYYMMDD - Valid Date within Tax Year of return filed. Date deceased of Secondary Taxpayer should be printed above Secondary Taxpayer's SSN if applicable with word: "Deceased" ex: "Deceased 11/01/2008".
0010	A	Primary Taxpayer's SSN	9	Numeric	9 digits only - no hyphens or special characters - Must be within valid range established by IRS . Required Field.
0030	A	Secondary Taxpayer's SSN	9	Numeric	9 digits only - no hyphens or special characters - Must be within valid range established by IRS . Required Field when filing status is Married Filing Jointly or Married Filing Separately.
0051	B	Primary Taxpayer's Last Name	20	Alphanumeric	Allowable charecters are A-Z, space and hyphen (-) Required Field.
0052	B	Primary Taxpayer's Suffix	4	Alphanumeric	Allowable charecters JR, SR or Roman Numerals II - X . No special characters allowed
0053	B	Secondary Taxpayer's Last Name	20	Alphanumeric	Allowable charecters are A-Z, space and hyphen (-) Required Field when filing status is Married Filing Jointly.
0054	B	Secondary Taxpayer's Suffix	4	Alphanumeric	Allowable charecters JR, SR or Roman Numerals II - X . No special characters allowed
0056	B	Primary Taxpayer's First Name	15	Alphanumeric	Allowable charecters are A-Z, space and hyphen (-) .No prefixes. Required Field.
0057	B	Primary Taxpayer's Middle Initial	1	Alphanumeric	Allowable charecters are A-Z or space.
0058	B	Secondary Taxpayer's First Name	15	Alphanumeric	Allowable charecters are A-Z, space and hyphen (-) .No prefixes. Required Field.
0059	B	Secondary Taxpayer's Middle Initial	1	Alphanumeric	Allowable charecters are A-Z or space .
0062	B	Foreign Street Address	35	Alphanumeric	No punctuations -- ex: "AVE." should be "AVE" & "N." should be "N"
0064	B	Foreign City	20	Alphanumeric	Allowable special characters are forward slash (/), percent (%), number sign (#), hyphen (-) and space
0065	B	Foreign Province or State	15	Alphanumeric	Allowable special characters are forward slash (/), percent (%), number sign (#), hyphen (-) and space
0066	B	Foreign Country	2	Alphanumeric	2 Byte country abbriviation

IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0067	B	Foreign Postal Code	15	Alphanumeric	Allowable special characters are forward slash (/), percent (%), number sign (#), hyphen (-) and space
0070	B	Care-of-Name	35	Alphanumeric	First & Last Name, no punctuation or special characters.
0080	B	Street Address	35	Alphanumeric	Allowable special characters are forward slash (/), percent (%), number sign (#), hyphen (-) and space . No punctuation -- ex: "AVE." should be "AVE" & "N." should be "N." Required Field.
0083	B	City	20	Alpha	Allowable special character is: space Required Field.
0087	B	State	2	Alpha	Standard Postal Abbreviation. (Including Foreign military bases & U. S. possessions). Required Field.
0095	B	Zip Code	9	Numeric	Left justified - no hyphens or special characters. Required Field.
0130	C	Filing Status	1	Alphanumeric	1 = Single or Head of household, 2 = Married filing jointly, 3 = Married filing separately, 4 = Widowed. Box can not be left blank . Required Field
0200	1	Federal Adjusted Gross Income	9	Numeric	
0210	2	Federally Tax-Exempt Interest & Dividend	9	Numeric	Cannot be negative.
0230	3	Other Additions to Income	9	Numeric	Cannot be negative. From Schedule M,
0250	4	Total Income	9	Numeric	Line 1 + Line 2 + Line 3.
0280	5	Retirement or SS Income	9	Numeric	Cannot be negative.
0300	6	IL Income Tax Overpayment	9	Numeric	Cannot be negative.
0330	7	Other Subtractions Total	9	Numeric	Cannot be negative. From Schedule M,
0335	7	Amount included in Line 9 from Schedule 1299-C box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0350	8	Total Subtractions	9	Numeric	Cannot be negative. Sum of Lines 5 through 7.
0360	9	Illinois Base Income	9	Numeric	Cannot be negative. Line 4 - Line 8.
0370	10a	Federal Exemption Count	2	Numeric	Right Justified, 2 digits max, significant digits only

IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0380	10a	Federal Exemption Allowance	9	Numeric	Cannot be negative.
0371	10b	Dependent Claimed Count	1	Numeric	Value "0", "1" or "2".
0390	10b	Dependent Claimed Exemption Allowance	9	Numeric	Cannot be negative.
0400	10c	Primary Taxpayer - 65+ Exempt. Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0410	10c	Spouse - 65+ Exempt. Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked. Must be blank if filing status is Single or Married filing separate.
0415	10c	Total - 65+ Exemption Count	1	Numeric	Value "0", "1" or "2". Should be less than 2 when filing status is Single or Married filing separate.
0420	10c	65+ Exemption Allowance	9	Numeric	Max positive = 9999, Cannot be negative.
0401	10d	Primary Taxpayer - Blind Exempt. Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0411	10d	Spouse - Blind Exempt. Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked. Must be blank if filing status is Single or Married filing separate.
0425	10d	Total - Blind Exemption Count	1	Numeric	Value "0", "1" or "2". Should be less than 2 when filing status is Single or Married filing separate
0430	10d	Blind Exemption Allowance	9	Numeric	Max positive = 9999, Cannot be negative.
0440	10	Total Exemption Allowance	9	Numeric	Cannot be negative.
0450	11	Net Income	9	Numeric	Residents only - Line 9 - Line 10.
0460	12	NonResidents Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0461	12	Part-Year Residents Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0470	12	IL Base Income from Schedule NR	9	Numeric	Cannot be negative. Required if NonResident or Part-Year Resident box is checked
0490	13	Multiply Line 11 by 3%	9	Numeric	Cannot be negative. For residents only
0492	14	Recapture Investment tax Credits	9	Numeric	Attach Schedule 4255
0494	15	IL Income Tax after Recap Investment Credit	9	Numeric	Cannot be negative. Add lines 13 & 14

IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0499	16	IL Income Tax Repeated	9	Numeric	<i>Tax amount from line 15</i>
0520	17	Credit from Schedule CR	9	Numeric	<i>Cannot be negative. Equals Sch dule CR Line 8</i>
0540	18	Credits from Schedule ICR	9	Numeric	<i>Cannot be negative.</i>
0550	19	Credit from IL Schedule 1299-C	9	Numeric	<i>Cannot be negative.</i>
0560	20	Total of Credits	9	Numeric	<i>Cannot be negative. Add lines 17, 18 & 19. Cannot be > Line 16</i>
0570	21	Total IL Income Tax Due	9	Numeric	<i>Cannot be negative. Line 16 - Line 20</i>
0575	22	IL Income Tax Withheld	9	Numeric	<i>Cannot be negative. If > 0 , W-2, W-2G ,1099-R or 1099-G must be present.</i>
0580	23	Estimated Payments	9	Numeric	<i>Cannot be negative.</i>
0585	24	Pass-through entity Payments	9	Numeric	<i>Cannot be negative.</i>
0590	25	Earned Income Credit from Schedule ICR	9	Numeric	<i>Cannot be negative.</i>
0595	26	Total Payments and refundable Credits	9	Numeric	<i>Cannot be negative. Sum of Lines 22, 23, 24 and 25.</i>
0600	27	Overpayment	9	Numeric	<i>Cannot be negative. If Line 26 > Line 21 then Line 26 - Line 21, else blank.</i>
0610	28	Tax Due	9	Numeric	<i>Cannot be negative. If Line 21 > Line 26 then Line 21 - Line 26</i>
0620	29	Late payment penalty	9	numeric	<i>Cannot be negative</i>
0627	29a	Farming Income Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0628	29b	You or spouse 65 or older and permanently living in a nursing home	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0629	29c	Annualized Income on IL-2210 Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0650	30	Donation amount from Schedule G	9	Numeric	<i>Cannot be negative.</i>
0660	31	Total penalty and donations	9	Numeric	<i>Cannot be negative. Add Lines29 & Line 30</i>

IL-1040

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0670	32	Remaining Overpayment	9	Numeric	Cannot be negative. If Line 27 > 0 and > Line 31, then Line 27 - Line 31, else Blank.
0690	33	IL Income Tax Refund	9	Numeric	Not < 0.
0950	34	Routing Number	9	Numeric	Right Justified, must be valid Routing Number.
0960	34	Checking Account Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0970	34	Savings Account Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0972	34	Depositor Account Number	17	Alphanumeric	Right Justified.
0695	35	Amount applied to 2009 estimated tax	9	Numeric	Cannot be negative. Subtract line 33 from line 32
0700	36	Amount You Owe	9	Numeric	Cannot be negative. If Line 26 > 0, then Line 26 + Line 29. If Line 25 < Line 29, then Line 29 - Line 25, else Blank. Penalty and interest amounts from IL-2210, Step 5, should NOT be included in this line.
0800		Taxpayer's Telephone Number	10	Numeric	10 digits only - no hyphens or special characters.
0900		Paid Preparer's Name	35	Alphanumeric	Paid Preparer Name
0920		Paid Preparer's Telephone	10	Numeric	10 digits only - no hyphens or special characters.
0910		Paid Preparer's FEIN, SSN, or PTIN	9	Alphanumeric	9 digits only - no hyphens or special characters.

Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	IL Schedule NR Identifier	10	Alphanumeric	**2DILNR**
0010	1	Full Year IL Resident Yes Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked. <i>If Married Filing Jointly, and box is checked, Sch NR should not be completed</i>
0020	1	Full Year IL Resident No Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked. <i>Must be checked if taxpayer is completing Sch NR.</i>
0030	2a	Primary Taxpayer IL Resident From Date for 2008	8	Numeric	YYYYMMDD - Valid Date within Tax Year 2008 of return filed. No formatting characters.
0040	2a	Primary Taxpayer IL Resident To Date for 2008	8	Numeric	YYYYMMDD - Valid Date within Tax Year 2008 of return filed. No formatting characters.
0045	2a	Primary Taxpayer Other State Name	2	Alpha	<i>Standard Postal Abbreviation. Only one state name.</i>
0050	2a	Primary Taxpayer Other State From Date for 2008	8	Numeric	YYYYMMDD - Valid Date within Tax Year 2008 of return filed. No formatting characters.
0055	2a	Primary Taxpayer Other State To Date for 2008	8	Numeric	YYYYMMDD - Valid Date within Tax Year 2008 of return filed. No formatting characters.
0031	2b	Secondary Taxpayer IL Resident From Date for 2008	8	Numeric	YYYYMMDD - Valid Date within Tax Year 2008 of return filed. No formatting characters.
0041	2b	Secondary Taxpayer IL Resident To Date for 2008	8	Numeric	YYYYMMDD - Valid Date within Tax Year 2008 of return filed. No formatting characters.
0046	2b	Secondary Taxpayer Other State Name	2	Alpha	<i>Standard Postal Abbreviation. Only one state name.</i>
0051	2b	Secondary Taxpayer Other State From Date for 2008	8	Numeric	YYYYMMDD - Valid Date within Tax Year 2008 of return filed. No formatting characters.
0056	2b	Secondary Taxpayer Other State To Date for 2008	8	Numeric	YYYYMMDD - Valid Date within Tax Year 2008 of return filed. No formatting characters.
0060	3	Iowa Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0070	3	Kentucky Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0080	3	Michigan Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0090	3	Wisconsin Box	1	Alpha	Blank or "X", "X" = box is checked, Blank = box is not checked.
0100	4	Other States Lines 4a thru 4l	24	Alpha	<i>Standard Postal Abbreviations, up to 12 states.</i> Right justified, no spaces or special characters, ex. "ORCAAZ".

Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0180	5a	Wages, Salaries, Tips	9	Numeric	<i>Cannot be negative.</i>
0190	5b	Wages, Salaries, Tips	9	Numeric	<i>Cannot be negative or > Line 5a</i>
0200	6a	Taxable Interest Income	9	Numeric	<i>Cannot be negative.</i>
0210	6b	Taxable Interest Income	9	Numeric	<i>Cannot be negative or > Line 6a</i>
0220	7a	Ordinary Dividend Income	9	Numeric	<i>Cannot be negative.</i>
0230	7b	Ordinary Dividend Income	9	Numeric	<i>Cannot be negative or > Line 7a</i>
0240	8a	Taxable Refunds, Credits, or Offsets	9	Numeric	<i>Cannot be negative.</i>
0250	8b	Taxable Refunds, Credits, or Offsets	9	Numeric	<i>Cannot be negative or > Line 8a</i>
0260	9a	Alimony Received	9	Numeric	<i>Cannot be negative.</i>
0270	9b	Alimony Received	9	Numeric	<i>Cannot be negative or > Line 9a</i>
0280	10a	Business Income or Loss	9	Numeric	Max positive amount = 999999999, Max Negative amount = -999999999
0290	10b	Business Income or Loss	9	Numeric	Max positive amount = 999999999, Max Negative amount = -999999999
0300	11a	Capital Gains or Loss	9	Numeric	Max positive amount = 999999999, Max Negative amount = -999999999
0310	11b	Capital Gains or Loss	9	Numeric	Max positive amount = 999999999, Max Negative amount = -999999999
0320	12a	Other Gains or Losses	9	Numeric	Max positive amount = 999999999, Max Negative amount = -999999999
0330	12b	Other Gains or Losses	9	Numeric	Max positive amount = 999999999, Max Negative amount = -999999999
0340	13a	Taxable IRA Distributions	9	Numeric	<i>Cannot be negative.</i>
0350	13b	Taxable IRA Distributions	9	Numeric	<i>Cannot be negative or > Line 13a</i>
0360	14a	Taxable Pensions and Annuities	9	Numeric	<i>Cannot be negative.</i>

Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0370	14b	Taxable Pensions and Annuities	9	Numeric	Cannot be negative or > Line 14a
0380	15a	Rents, Royalties, etc.	9	Numeric	Max positive amount = 999999999, Max Negative amount = -999999999
0390	15b	Rents, Royalties, etc.	9	Numeric	Max positive amount = 999999999, Max Negative amount = -999999999
0400	16a	Farm Income or Loss	9	Numeric	Max positive amount = 999999999, Max Negative amount = -999999999
0410	16b	Farm Income or Loss	9	Numeric	Max positive amount = 999999999, Max Negative amount = -999999999
0420	17a	Unemployment Compensation & Alaska Permanent Fund Dividends	9	Numeric	Cannot be negative.
0430	17b	Unemployment Compensation & Alaska Permanent Fund Dividends	9	Numeric	Cannot be negative or > Line 17a
0440	18a	Taxable Social Security Benefits	9	Numeric	Cannot be negative.
0450	18b	Taxable Social Security Benefits	9	Numeric	Cannot be negative or > Line 18a
0460	19a	Other Income	9	Numeric	Cannot be negative.
0470	19b	Other Income	9	Numeric	Cannot be negative.
0480	20b	IL Portion of Federal Total Income	9	Numeric	Max positive = 999999999, Max Negative amount = -999999999. Sum of Lines 5B through 19B.
0487	21b	IL Portion of Federal Total Income (repeated)	9	Numeric	Max positive amount = 999999999, Max Negative amount = -999999999. Must equal Line 20b.
0488	22a	Educator Expenses	9	Numeric	Cannot be negative.
0489	22b	Educator Expenses	9	Numeric	Cannot be negative or > Line 22a
0490	23a	Certain business expenses	9	Numeric	Cannot be negative.
0491	23b	Certain business expenses	9	Numeric	Cannot be negative or > Line 23a
0495	24a	Deduction for Health savings account	9	Numeric	Cannot be negative.
0496	24b	Deduction for Health savings account	9	Numeric	Cannot be negative or > Line 24a

Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0510	25a	Moving Expenses	9	Numeric	<i>Cannot be negative.</i>
0520	25b	Moving Expenses	9	Numeric	<i>Cannot be negative or > Line 25a. 0 for NonResidents.</i>
0525	26a	One-half of Self-Employment Tax	9	Numeric	<i>Cannot be negative.</i>
0526	26b	One-half of Self-Employment Tax	9	Numeric	<i>Cannot be negative or > line 26a.</i>
0535	27a	Self-Employed SEP	9	Numeric	<i>Cannot be negative.</i>
0536	27b	Self-Employed SEP	9	Numeric	<i>Cannot be negative or > line 27a.</i>
0550	28a	Self-Employed Health Insurance	9	Numeric	<i>Cannot be negative.</i>
0560	28b	Self-Employed Health Insurance	9	Numeric	<i>Cannot be negative or > line 28a.</i>
0570	29a	Penalty on Early Withdrawal	9	Numeric	<i>Cannot be negative.</i>
0580	29b	Penalty on Early Withdrawal	9	Numeric	<i>Cannot be negative or > line 29a..</i>
0590	30a	Alimony Paid	9	Numeric	<i>Cannot be negative.</i>
0600	30b	Alimony Paid	9	Numeric	<i>Cannot be negative or > line 30a .</i>
0610	31a	Total IRA Deduction	9	Numeric	<i>Cannot be negative.</i>
0620	31b	Total IRA Deduction	9	Numeric	<i>Cannot be negative or > line 31a.</i>
0630	32a	Student loan interest	9	Numeric	<i>Cannot be negative.</i>
0640	32b	Student loan interest	9	Numeric	<i>Cannot be negative or > line 32a.</i>
0650	33a	Tution and Fees	9	Numeric	<i>Cannot be negative.</i>
0660	33b	Tution and Fees	9	Numeric	<i>Cannot be negative or > line 33a.</i>
0665	34a	Domestic production activities	9	Numeric	<i>Cannot be negative.</i>

Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0666	34b	Domestic production activities	9	Numeric	<i>Cannot be negative or > line 34a.</i>
0667	35a	Other Adjustments	9	Numeric	<i>Cannot be negative.</i>
0668	35b	Other Adjustments	9	Numeric	<i>Cannot be negative or > line 35a.</i>
0670	36b	IL Portion of Federal Adjustments to Income	9	Numeric	<i>Cannot be negative .Sum of Lines 22B through 35B.</i>
0680	37a	Federal Adjusted Gross Income	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999
0690	38b	IL Portion of Federal AGI	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999. <i>Line 21B - Line 36B.</i>
0710	39a	Federally Tax Exempt Interest	9	Numeric	<i>Cannot be negative.</i>
0720	39b	Federally Tax Exempt Interest	9	Numeric	<i>Cannot be negative.</i>
0730	40a	Other Additions Total	9	Numeric	<i>Cannot be negative. Must be equal to IL-1040, Line 3.</i>
0740	40b	Other Additions Total	9	Numeric	<i>Cannot be negative or > line 40a</i>
0750	41b	IL Portion of Your Total Income	9	Numeric	Max positive amount = 999999999, Max Negative amount = -99999999. <i>Sum of Lines 38B through 40B.</i>
0760	42a	Federally Taxed SS & Retirement	9	Numeric	<i>Cannot be negative.</i>
0770	42b	Federally Taxed SS & Retirement	9	Numeric	<i>Cannot be negative or > line 42a.</i>
0800	43a	IL Income Tax Refund	9	Numeric	<i>Cannot be negative.</i>
0810	43b	IL Income Tax Refund	9	Numeric	<i>Cannot be negative or > line 43a.</i>
0840	44a	Other Subtractions	9	Numeric	<i>Cannot be negative. Must be equal to IL-1040, Line 7.</i>
0850	44b	Other Subtractions	9	Numeric	<i>Cannot be negative or > line 44a.</i>
0860	45b	Total IL Subtractions	9	Numeric	<i>Cannot be negative. Sum of Lines 42B through 44B.</i>
0870	46	Illinois Base Income	9	Numeric	Max positive amount = 999999999. <i>Line 41B - Line 45B. If Line 45B > Line 41B, then 0.</i>

Schedule NR

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0880	47	Illinois Base Income from IL-1040 line 9	9	Numeric	<i>Cannot be negative.</i>
0890	48	Line 46 divided by Illinois Base Income Line 47	5	Numeric	<i>Ratio, round to third decimal, EXAMPLE = 0.93366 rounds to 0.934 and is formatted in the barcode as 09340. If Line 46 <= \$0 then 0. If Line 46 > Line 47 then 1.00.</i>
0900	49	Exemption Allowance from IL-1040 line 10	9	Numeric	<i>Cannot be negative.</i>
0910	50	IL Exemption Allowance	9	Numeric	<i>Cannot be negative. Line 49 * Line 48 (decimal).</i>
0920	51	IL Net Income	9	Numeric	<i>Cannot be negative. Line 50 - Line 46. If Line 50 > Line 46 then 0.</i>
0930	52	IL Income Tax	9	Numeric	<i>Cannot be negative. Line 51 * 3% (0.03).</i>

Schedule M

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	IL Schedule M Identifier	10	Alphanumeric	**2DILM**
0010	1	Child's Federally- exempt Interest & Dividend Income	9	Numeric	<i>Cannot be negative.</i>
0020	2	Distributive share of additions from partnership, S corp., estate, or trust	9	Numeric	<i>Cannot be negative.</i>
0030	3	Withdrawals from Medical Care Savings Account	9	Numeric	<i>Cannot be negative.</i>
0040	4	Lloyds plan of operations loss from IL-1023-C	9	Numeric	<i>Cannot be negative.</i>
0050	5	Earnings distributed in 2007 from IRC Section 529 College Savings & Tuition Prog if not in AGI	9	Numeric	<i>Cannot be negative.</i>
0060	6	IL Special Depreciation addition from IL-4562	9	Numeric	<i>Cannot be negative.</i>
0070	7	Business expense recapture	9	Numeric	<i>Cannot be negative. Non Residents only</i>
0072	8	Recapture IL College Savings Plans	9	Numeric	<i>Cannot be negative.</i>
0080	9	Other Income	9	Numeric	<i>Cannot be negative.</i>
0090	10	Other Additions to Income	9	Numeric	<i>Cannot be negative. Add Lines 1 through 9</i>
0100	11a	"Bright Start" College Savings Pool Contributions	9	Numeric	<i>Cannot be negative.</i>
0101	11b	"College Illinois" Prepaid Tution Program	9	Numeric	<i>Cannot be negative.</i>
0102	11c	"Bright Dierction" College Savings Pool	9	Numeric	<i>Cannot be negative.</i>
0110	12	Distributive share of subtractions from partnership, S corp., estate, or trust	9	Numeric	<i>Cannot be negative.</i>
0120	13	Restoration of amounts held under claim of right	9	Numeric	<i>Cannot be negative.</i>
0130	14	Contributions to a job training project	9	Numeric	<i>Cannot be negative.</i>
0140	15	Expenses related to federal credits or federal tax-exempt income	9	Numeric	<i>Cannot be negative.</i>

Schedule M

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0150	16	Interest earned on investments - Home Ownership Made Easy Program	9	Numeric	<i>Cannot be negative.</i>
0160	17	IL Special Depreciation subtraction from IL-4562	9	Numeric	<i>Cannot be negative.</i>
0170	18	Add Lines 11a through 17	9	Numeric	<i>Cannot be negative.</i>
0180	19	Amount from page 1, Line 18	9	Numeric	<i>Cannot be negative.</i>
0182	20	Military Pay earned	9	Numeric	<i>Cannot be negative</i>
0184	21	U.S. treasury bonds, bills, notes, savings bonds, U.S. agency interest	9	Numeric	<i>Cannot be negative</i>
0190	22	Valuation limitation amount from Schedule F	9	Numeric	<i>Cannot be negative.</i>
0200	23	Enterprise zone or river edge redevelopment zone & high impact	9	Numeric	<i>Cannot be negative.</i>
0210	24	Recovery of items previously deducted U.S. 1040, Schedule A	9	Numeric	<i>Cannot be negative.</i>
0220	25	Ridesharing money & other benefits	9	Numeric	<i>Cannot be negative.</i>
0230	26	Payment of life insurance, endowment, or annuity benefits received	9	Numeric	<i>Cannot be negative.</i>
0240	27	Employer's contribution for Medical Care Savings Account	9	Numeric	<i>Cannot be negative.</i>
0250	28	Lloyds plan of operations income from IL-1023-C	9	Numeric	<i>Cannot be negative.</i>
0260	29	Income earned under IL Pre-Need Cemetery Sales Act	9	Numeric	<i>Cannot be negative.</i>
0270	30	Education loan repayments made for primary care physicians	9	Numeric	<i>Cannot be negative.</i>
0280	31	Reparations or other amounts received as victim of persecution	9	Numeric	<i>Cannot be negative.</i>
0290	32a	IL Housing Development Authority bonds & notes	9	Numeric	<i>Cannot be negative.</i>
0300	32b	Export Development Act Bonds	9	Numeric	<i>Cannot be negative.</i>
0310	32c	IL Development Finance Authority bonds, notes, & other	9	Numeric	<i>Cannot be negative.</i>

Schedule M

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
0320	32d	Quad Cities Regional Economic Development Authority bonds & notes	9	Numeric	<i>Cannot be negative.</i>
0330	32e	College Savings bonds	9	Numeric	<i>Cannot be negative.</i>
0340	32f	IL Sports Facilities Authority bonds	9	Numeric	<i>Cannot be negative.</i>
0350	32g	Higher Education Student Assistance Act bonds	9	Numeric	<i>Cannot be negative.</i>
0360	32h	IL Development Finance Authority bonds	9	Numeric	<i>Cannot be negative.</i>
0370	32i	Rural Bond Bank Act bonds & notes	9	Numeric	<i>Cannot be negative.</i>
0380	32j	IL Development Finance Authority bonds under Asbestos Abatement Fin.	9	Numeric	<i>Cannot be negative.</i>
0390	32k	Quad Cities Interstate Metropolitan Authority bonds	9	Numeric	<i>Cannot be negative.</i>
0400	32l	Southwestern IL Development Authority bonds	9	Numeric	<i>Cannot be negative.</i>
0401	32m	IL Finance Authority bonds	9	Numeric	<i>Cannot be negative.</i>
0403	33a	Guam bonds	9	Numeric	<i>Cannot be negative.</i>
0404	33b	Puerto Rico bonds	9	Numeric	<i>Cannot be negative.</i>
0405	33c	Virgin Island bonds	9	Numeric	<i>Cannot be negative.</i>
0406	33d	American Samoa bonds	9	Numeric	<i>Cannot be negative.</i>
0407	33e	Northern Mariana Island bonds	9	Numeric	<i>Cannot be negative.</i>
0408	33f	Mutual Mortgage Insurance fund bonds	9	Numeric	<i>Cannot be negative.</i>
0410	34	Child's interest earned from U.S. Treasury & U.S. obligations from U.S.	9	Numeric	<i>Cannot be negative.</i>
0412	35	Railroad Unemployment Income	9	Numeric	<i>Cannot be negative</i>
0430	36	Total Other Subtractions	9	Numeric	<i>Cannot be negative. Add Lines 19 through 35.</i>

Schedule ED

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	IL Schedule ICR Identifier	10	Alphanumeric	**2DILICR**
0100	1	Amount of tax from IL-1040, Line 16	9	Numeric	<i>Cannot be negative.</i>
0200	2	Amount of Credit from IL-1040, Line 17	9	Numeric	<i>Cannot be negative.</i>
0300	3	Nonrefundable Credit	9	Numeric	<i>Cannot be negative. Line 1 - Line 2</i>
0400	4a	Illinois property Tax paid during tax year	9	Numeric	<i>Cannot be negative.</i>
0420	4b	Portion of tax deductible as business expense	9	Numeric	<i>Cannot be negative.</i>
0440	4c	Subtract Line 4b from Line 4a	9	Numeric	<i>Cannot be negative.</i>
0460	4d	Multiply Line 4c by 5% (.05)	9	Numeric	<i>Cannot be negative.</i>
0500	5	Lesser of line 3 & 4d	9	Numeric	<i>Cannot be negative.</i>
0600	6	Illinois property Tax Credit	9	Numeric	<i>Cannot be negative. Line 3 - Line 5</i>
0710	7a	Total amount of K-12 education expense	9	Numeric	<i>Cannot be negative. Amount from Line 13 of the worksheet.</i>
0730	7c	Subtract Line 7b from Line 7a	9	Numeric	<i>If Line 7a - Line 7b < 0 then 0</i>
0740	7d	Multiply Line 7c by 25% (0.25)	9	Numeric	<i>Cannot be negative. Line 7c * 25% (0.25). Compare with 500 and write lesser amount.</i>
0800	8	Lesser of line 6 & 7d	9	Numeric	<i>Cannot be negative.</i>
0900	9	Total nonrefundable Credit	9	Numeric	<i>Cannot be negative. Sum of Line 5 & Line 8</i>
1000	10a	Amount of federal EIC	9	Numeric	<i>Cannot be negative.</i>
1020	10b	Multiply Line 10a by 5% (.05)	9	Numeric	<i>Cannot be negative.</i>
1040	10c	Multiplying factor	5	Numeric	<i>EXAMPLE = 0.93366 rounds to 0.934 and is formatted in the barcode as 09340. IL resident write '10000' Nonresidents & Partyear residents decimal from Schedule NR Line 48</i>

Schedule ED

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
1060	10d	Multiply Line 10b by decimal on Line 10c	9	Numeric	Cannot be negative.
1100	11	Illinois Earned Income Credit	9	Numeric	Cannot be negative. Amount from Line 10d
1200	12a	Student Last Name	20	Alpha	
1201	12a	Student First Name	15	Alpha	
1202	12a	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1203	12a	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. Required field.
1204	12a	School Name	35	Alphanumeric	Allowable special character is: space
1205	12a	School City (IL cities only)	20	Alpha	Allowable special character is: space
1207	12a	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1210	12b	Student Last Name	20	Alpha	
1211	12b	Student First Name	15	Alpha	
1212	12b	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1213	12b	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. Required field.
1214	12b	School Name	35	Alphanumeric	Allowable special character is: space
1215	12b	School City (IL cities only)	20	Alpha	Allowable special character is: space
1217	12b	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1220	12c	Student Last Name	20	Alpha	
1221	12c	Student First Name	15	Alpha	

Schedule ED

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
1222	12c	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1223	12c	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. Required field.
1224	12c	School Name	35	Alphanumeric	Allowable special character is: space
1225	12c	School City (IL cities only)	20	Alpha	Allowable special character is: space
1227	12c	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1230	12d	Student Last Name	20	Alpha	
1231	12d	Student First Name	15	Alpha	
1232	12d	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1233	12d	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. Required field.
1234	12d	School Name	35	Alphanumeric	Allowable special character is: space
1235	12d	School City (IL cities only)	20	Alpha	Allowable special character is: space
1237	12d	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1240	12e	Student Last Name	20	Alpha	
1241	12e	Student First Name	15	Alpha	
1242	12e	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1243	12e	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. Required field.
1244	12e	School Name	35	Alphanumeric	Allowable special character is: space

Schedule ED

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
1245	12e	School City (IL cities only)	20	Alpha	Allowable special character is: space
1247	12e	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1250	12f	Student Last Name	20	Alpha	
1251	12f	Student First Name	15	Alpha	
1252	12f	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1253	12f	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. Required field.
1254	12f	School Name	35	Alphanumeric	Allowable special character is: space
1255	12f	School City (IL cities only)	20	Alpha	Allowable special character is: space
1257	12f	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1260	12g	Student Last Name	20	Alpha	
1261	12g	Student First Name	15	Alpha	
1262	12g	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1263	12g	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. Required field.
1264	12g	School Name	35	Alphanumeric	Allowable special character is: space
1265	12g	School City (IL cities only)	20	Alpha	Allowable special character is: space
1267	12g	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1270	12h	Student Last Name	20	Alpha	
1271	12h	Student First Name	15	Alpha	

Schedule ED

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
1272	12h	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1273	12h	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. Required field.
1274	12h	School Name	35	Alphanumeric	Allowable special character is: space
1275	12h	School City (IL cities only)	20	Alpha	Allowable special character is: space
1277	12h	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1280	12i	Student Last Name	20	Alpha	
1281	12i	Student First Name	15	Alpha	
1282	12i	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1283	12i	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. Required field.
1284	12i	School Name	35	Alphanumeric	Allowable special character is: space
1285	12i	School City (IL cities only)	20	Alpha	Allowable special character is: space
1287	12i	Total Tuition, Book/Lab Fees	9	Numeric	Cannot be negative.
1290	12j	Student Last Name	20	Alpha	
1291	12j	Student First Name	15	Alpha	
1292	12j	Student SSN	9	Numeric	9 digits only - no hyphens or special characters. Required field. Should not equal Primary or Secondary SSN. Must be within valid range established by IRS.
1293	12j	Grade (K-12 only)	2	Alphanumeric	Right justified, values "K" or 1 through 12. Required field.
1294	12j	School Name	35	Alphanumeric	Allowable special character is: space

Schedule ED

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
1295	12j	School City (IL cities only)	20	Alpha	Allowable special character is: space
1297	12j	Total Tuition, Book/Lab Fees	9	Numeric	<i>Cannot be negative.</i>
1310	13	Total Amount of Education Exp.	9	Numeric	<i>Cannot be negative. Value must equal total of Line 12, Column F fields.</i>

IL-4562

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	IL-4562 Identifier	12	Alphanumeric	**2DIL4562**
0010	1	Special Depreciation Allowance	9	Numeric	<i>Cannot be negative.</i>
0020	2	Individual Bonus Depreciation Amount	9	Numeric	<i>Cannot be negative.</i>
0030	3	IL Depreciation claimed on prior year IL-4562 form Step 3 Line 8	9	Numeric	<i>Cannot be negative.</i>
0040	4	IL Special Depreciation Addition Total	9	Numeric	<i>Cannot be negative. Line 1 + Line 2 + Line 3.</i>
0050	5a	Depreciation Allowance Claimed on Federal Form 4562	9	Numeric	<i>Cannot be negative.</i>
0060	5b	Individuals only - Depreciation allowance - Federal form 2106	9	Numeric	<i>Cannot be negative.</i>
0070	5c	Add Lines 5a and 5b	9	Numeric	<i>Cannot be negative.</i>
0080	6	Multiply Line 5c by 42.9% (0.429)	9	Numeric	<i>Cannot be negative.</i>
0085	7a	Depreciation Allowance Claimed on Federal Form 4562	9	Numeric	<i>Cannot be negative.</i>
0086	7b	Individuals only - Depreciation allowance - Federal form 2106	9	Numeric	<i>Cannot be negative.</i>
0087	7c	Add lines 7a and 7b	9	Numeric	<i>Cannot be negative.</i>
0088	7d	Multiply Line 7c by 42.9% (0.429)	9	Numeric	<i>Cannot be negative.</i>
0089	8	Add lines 6 and 7d	9	Numeric	<i>Cannot be negative.</i>
0090	9	Last year of regular depreciation	9	Numeric	<i>Cannot be negative.</i>
0100	10	IL Special Depreciation Subtraction Total for this year	9	Numeric	<i>Cannot be negative. Line 8 + Line 9.</i>

Schedule 1299-C

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	IL Schedule 1299-C Identifier	14	Alphanumeric	**2DIL1299-C**
0010	3	Enterprise Zone or River Edge Redevelopment Zone Dividend Subtraction	9	Numeric	<i>Cannot be negative.</i>
0020	6	High Impact Business Dividend Subtraction	9	Numeric	<i>Cannot be negative.</i>
0030	Step 2 Line 1	TECH-PREP Youth Vocational Programs Credit	9	Numeric	<i>Cannot be negative.</i>
0040	Step 2 Line 2	Dependent Care Assistance Program Credit	9	Numeric	<i>Cannot be negative.</i>
0050	Step 2 Line 6	Film Production Services Tax Credit	9	Numeric	<i>Cannot be negative.</i>
0060	Step 2 line 7 Col F	Total Jobs Tax Credit	9	Numeric	<i>Cannot be negative.</i>
0070	Step 2 Line 9	High Impact Business Invest. Credit	9	Numeric	<i>Cannot be negative.</i>
0080	Step 2 Line 12	Enterprise Zone or River Edge Redevelopment Zone Investment Credit	9	Numeric	<i>Cannot be negative.</i>
0090	Step 2 Line 15	EDGE Tax Credit	9	Numeric	<i>Cannot be negative.</i>
0100	Step 2 Line 18	Affordable Housing Donations Tax Credit	9	Numeric	<i>Cannot be negative.</i>
0110	Step 2 Line 27	Research and Development Credit	9	Numeric	<i>Cannot be negative.</i>
0120	Step 2 Line 30	River Edge Redevelopment Zone Remediation Credit	9	Numeric	<i>Cannot be negative.</i>
0130	Step 2 Line 33	Ex-Felons Jobs Credit	9	Numeric	<i>Cannot be negative.</i>
0140	Step 2 Line 36	Veterans Jobs Credit	9	Numeric	<i>Cannot be negative.</i>

Schedule G

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	IL Schedule G Identifier	9	Alphanumeric	**2DILG**
0630	1a	Donation - Wildlife Preservation	9	Numeric	<i>Cannot be negative.</i>
0631	1b	Donation - Child Abuse Prevention	9	Numeric	<i>Cannot be negative.</i>
0632	1c	Donation - Alzheimer's Research	9	Numeric	<i>Cannot be negative.</i>
0633	1d	Donation - Homeless	9	Numeric	<i>Cannot be negative.</i>
0634	1e	Donation - Breast Cancer	9	Numeric	<i>Cannot be negative.</i>
0635	1f	Donation - Multiple Sclerosis Assistance	9	Numeric	<i>Cannot be negative.</i>
0636	1g	Donation - Military Family Relief	9	Numeric	<i>Cannot be negative.</i>
0637	1h	Donation - Illinois Veteran's Home	9	Numeric	<i>Cannot be negative.</i>
0638	1i	Donation - Diabetes Research	9	Numeric	<i>Cannot be negative.</i>
0639	1j	Donation - Autoimmune Research	9	Numeric	<i>Cannot be negative.</i>
0640	1k	Donation - Lung Cancer Research	9	Numeric	<i>Cannot be negative.</i>
0700	2	Total Donations	9	Numeric	<i>Cannot be negative. Sum of Lines 1a through 1k</i>

W-2

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	W-2 Identifier	11	Alphanumeric	**2DILW-2**
040	b	Employer Identification number	9	Numeric	9 digits only - no hyphens or special characters. <i>Required Field. If form is present, cannot be zero filled or blank.</i>
080	d	Employee's SSN	9	Numeric	9 digits only - no hyphens or special characters. <i>Required Field. Must be within valid range established by IRS</i>
370	15	State Name	2	Alpha	<i>Standard Postal Abbreviation. Required Field. Only one state name. If form is present, cannot be zero filled or blank.</i>
390	16	State Wages, Tips, etc.	9	Numeric	<i>Cannot be negative. Required Field. If IL withholding is present, then State Wages , Tips, etc. must be > 0.</i>
400	17	State Income Tax	9	Numeric	<i>Cannot be negative.</i>

W-2G

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	W-2G Identifier	12	Alphanumeric	**2DILW-2G**
040	1	Gross Winnings	9	Numeric	Cannot be negative.
150	9	Winner's SSN	9	Numeric	9 digits only - no hyphens or special characters. Required Field. Must be within valid range established by IRS
200	13	State Name	2	Alpha	Standard Postal Abbreviation. Required Field. Only one state name. If form is present, cannot be zero filled or blank.
201	13	State/Payer's State ID no.	14	Alphanumeric	No hyphens or special characters. Required Field.
210	14	State Income Tax Withheld	9	Numeric	Cannot be negative.

1099-R

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	1099-R Identifier	14	Alphanumeric	**2DIL1099-R**
050	Payer's FEIN	Payer's Federal Identification number	9	Numeric	9 digits only - no hyphens or special characters. Required Field. If form is present, cannot be zero filled or blank.
060	Recipient's Identification Number	Recipient's SSN	9	Numeric	9 digits only - no hyphens or special characters. Required Field. Must be within valid range established by IRS
240	10	State Income Tax Withheld	9	Numeric	Cannot be negative.
246	11	State Name	2	Alpha	Standard Postal Abbreviation. Required Field. Only one state name. If form is present, cannot be zero filled or blank.
255	12	State Distribution	9	Numeric	Cannot be negative.

1099-G

Field #	Line #	Description	Field Size	Field Type	Comments, acceptable values
	Static	1099-G Identifier	14	Alphanumeric	**2DIL1099-G**
0050		Payer Federal Identification number	9	Numeric	9 digits only - no hyphens or special characters. Required Field. If form is present, cannot be zero filled or blank.
0060	Recipient's Identification Number	Recipient's SSN	9	Numeric	9 digits only - no hyphens or special characters. Required Field. If form is present, cannot be zero filled or blank. Must be within valid range established by IRS
0110	Box 1	Unemployment Compensation Amount	9	Numeric	Cannot be negative.
0190		State Name	2	Alpha	Standard Postal Abbreviation. Required Field. Only one state name. If form is present, cannot be zero filled or blank.
0192	Box 9	IL Tax Withheld	9	Numeric	Cannot be negative.

1040-Trailer

Field Reference	Description	Field Size	Field Type	Comments, acceptable values
Static	End-of-Barcode marker	5	Alpha	*EOD* .